IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF PENNSYLVANIA

SIDNEY E. SMITH III, et al., executors of the Estate of Sidney E. Smith, Jr.,))
Plaintiff,) Civil Action No. 02-264 Erie
V.	Hon. Sean J. McLaughlinHon. Susan Paradise Baxter
UNITED STATES, Defendant.)))
<u>ORDER</u>	
AND NOW, this day of	, 2005, upon consideration of the United
States' motion in limine to exclude certain theories of recovery not raised in the claim for	
refund, it is ORDERED that:	
1. The United States' motion in li	mine is GRANTED;
2. The plaintiffs are precluded from	om introducing evidence or arguing to the
jury to the effect that the value of 100% of the corporate stock of Erie Navigation	
Company should be valued at less than the \$5.2 million asserted in the claim for refund;	
3. Any award to the plaintiffs sha	all not exceed the amount claimed in the
claim for refund, together with any applicable interest, fees and costs; and	
4. The Clerk of Court shall delive	r conformed copies of this order to the
persons listed below.	
	UNITED STATES DISTRICT JUDGE

COPIES TO:

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